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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-118269-23]

RIN 1545–BR19

Section 30C Alternative Fuel Vehicle Refueling Property Credit; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rule; cancellation of public hearing.

SUMMARY: This document cancels a public hearing on proposed regulations regarding the Federal Income tax credit under the Inflation Reduction Act of 2022 for certain costs relating to qualified alternative fuel vehicle refueling property that is placed in service within a low-income community or within a non-urban census tract.

DATES: The public hearing scheduled for February 12, 2025, at 10 a.m. Eastern Time (ET) is cancelled.

ADDRESSES: See public comments submitted electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> by searching IRS and REG–118269–23.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking appeared in the **Federal Register** on September 19, 2024 (89 FR 76759). The public hearing on the proposed rulemaking, announced in the **Federal Register** on January 6, 2025, at 90 FR 581, is cancelled.

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